

**GOVERNMENT**

**SIKKIM**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Saturday 9<sup>th</sup> December, 2017**

**No. 613**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 42/2017-State Tax (Rate)**

**Dated: 14th November, 2017**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No.2/2017-State Tax (Rate), dated the 30<sup>th</sup> June, 2017, published in the Gazette of Sikkim, Extraordinary, *vide* number 281, dated the 6<sup>th</sup> July, 2017, namely:-

In the said notification, -

(1) in the Schedule,

(i) for S. Nos. 8 and 9 and the entries relating thereto, the following shall be substituted, namely: -

"8	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods,fresh or chilled
9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ]";

- (ii) S. Nos. 10,11,12,13,14,15,16,17 and the entries thereof shall be omitted;
- (iii) for S. Nos. 21 and 22 and the entries relating thereto, the following shall be substituted, namely:-

"21	0304, 0306, 0307, 0308	All goods, fresh or chilled
22	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ] ;

- (iv) S. Nos. 23,24 and the entries thereof shall be omitted;
- (v) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"30A	0504	All goods, fresh or chilled
30B	0504	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ] ;

- (vi) after S. No. 43 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, -(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ];
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- (vii) in S. No. 46, in column (3), for the words "fresh or chilled" the words "fresh or chilled, dried"shall be substituted;
- (viii) after S. No. 46 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"46A	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]
46B	08	Dried makhana, whether or not shelled or peeled [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I];

- (ix) in S. No. 77, in the entry in column(3),for the words "Flour of potatoes" the words "Flour, powder, flakes, granules or pellets of potatoes", shall be substituted;
- (x) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"78A	1106 10 10	Guar meal" ;
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- (xi) after S. No. 87 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets" ;
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- (xii) after S. No. 93 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"93A	1404 90 60	coconut shell, unworked";
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- (xiii) in S. No. 94, for the entry in column 3, the entry "Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery;Khandsari Sugar"shall be substituted;

- (xiv) in S. No. 103, for the entry in column (3), the entry"Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water", shall be substituted;

- (xv) after S. No. 136 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"136A	7113	Bangles of lac/ shellac";
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- (2) in the Explanation, in clause (ii), for sub-clause (b), the following sub-clause shall be substituted, namely:-
- (b) The phrase "registered brand name" means, -
- (A) a brand registered as on or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;
- (B) a brand registered as on or after the 15th May 2017 under the Copyright Act, 1957(14 of 1957);
- (C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country.”.

2. This notification shall come into force with effect from the 15<sup>th</sup> day of November, 2017.

Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
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